

**The name of the academic discipline:
«Accounting and auditing»**

Code and name of specialty	1-26 03 01 Information resource management
Training course	2
Semester of training	4
Number of class hours:	40
Lectures	20
Seminar classes	-
Practical classes	20
Laboratory classes	-
Form of current assessment (credit/differential credit/exam)	-
Number of credits	-
Competencies to be formed	To draw up primary accounting documents, apply methods of assessment, accounting and auditing of assets, equity, liabilities, income and expenses of the economic activity of the organization of the state and real sectors of the economy.
Brief content of the academic discipline:	
<p>"Accounting and auditing" is a practical academic discipline, the development of which includes work in the following areas:</p> <ul style="list-style-type: none"> -students acquire practical skills in reflecting economic phenomena, processes, operations, and tax payments on accounting accounts; -preparation of primary accounting documentation; -preparation of accounting statements; -study of methods of assessment, accounting and auditing of assets, equity, liabilities; -acquisition of information technology application skills for automation of accounting operations in accounting. 	